

英汉双解财经词典

Dictionary

OVER 8000 TERMS CLEARLY DEFINED

ACCOUNTING

英汉双解会计词典

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ACCOUNTING



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A

AAA *abbr.* American Accounting Association
美国会计学会

abacus *noun* a counting device consisting of parallel rods strung with beads, still widely used for business and accounting in China and Japan 算盘

abandonment *noun* 1. act of giving something up voluntarily (such as the right to a property) 放弃 (货物的所有权或商品的生产权等) 2. (insurance) giving up ownership (e.g., a ship or cargo) in exchange for an insurance payment, especially when the cost of repair is greater than the total value of the item 委付, 放弃 (船只或货物所有权已取得保险赔偿, 尤其在修理费超过该物总值时) ○ *After the storm the shipowners decided on abandonment in return for an insurance payment.*

abatement *noun* 1. an act of reducing 减少 2. a reduction in a payment, e.g., if a company's or individual's total assets are insufficient to cover their debts or legacies 减免

abbreviated accounts *plural noun* a shortened version of a company's annual accounts that a small or medium sized company can file with the Registrar of Companies, instead of a full version 简化账户

ability to pay *noun* 1. business: a customer's ability to make payments to the vendor 支付能力 2. a borrower's financial ability to service the interest and principal requirements of a loan agreement. Normally the ability to pay is determined by future earning prospects.

Those having a higher ability to pay would have higher credit rating 偿还能力 **ability to pay concept** *noun* idea that those with more wealth or income should proportionally pay more than those with less wealth or income 支付能力概念

abnormal *adjective* not normal, atypical 反常的, 不寻常的

abnormal gain *noun* any reduction in the volume of process loss below that set by the normal loss allowance. Abnormal gains are generally costed as though they were completed products 非常利得

abnormal loss *noun* any losses which exceed the normal loss allowance. Abnormal losses are generally costed as though they were completed products 非常损失

above par *adjective* referring to a share with a market price higher than its par value 溢价

above the line *adjective, adverb* 1. used to describe entries in a company's profit and loss accounts that appear above the line separating entries showing the origin of the funds that have contributed to the profit or loss from those that relate to its distribution. Exceptional and extraordinary items appear above the line 公司税前收入及费用 ○ *Exceptional items are noted above the line in company accounts.*

2. relating to revenue items in a government budget (政府预算中关于税收和财政支出) 经常性项目

abrogate *verb* repeal, annul, or abolish (a law or custom) 废除

abscissa *noun* the horizontal or x axis in a two-dimensional coordinate system or chart 横坐标

absolute advantage *noun* a condition in which an individual, country, district, or company can make or sell a product below the cost of another 绝对优势

absolute monopoly *noun* a situation in which one producer controls the production and supply of particular product or service 绝对垄断

absolute value *noun* size or value of a number regardless of its sign 绝对值

absorb *verb* 1. to take in a small item so that it forms part of a larger one ⇨ **a business which has been absorbed by a competitor** a small business which has been made part of a larger one 吸收, 合并 2. to assign an overhead to a particular cost centre in a company's production accounts so that its identity becomes lost 分配间接费用 ⇨ **absorption costing** 吸收成本

absorption *noun* the process of making a smaller business part of a larger one, so that the smaller company in effect no longer exists 吸收, 合并

absorption account *noun* an account offsetting, in whole or in part, one or more related accounts, its purpose being to preserve the identity of such accounts, as well as accumulate periodic transfer to other accounts 吸收账户

absorption costing *noun* a form of costing for a product that includes both the direct costs of production and the indirect overhead costs as well 吸收成本

absorption rate *noun* a rate at which

overhead costs are absorbed into each unit of production 期间费用分摊率

abstract *noun* a short form of a report or document 摘要, 概括 ⇨ **abstract invoice** ⇨ **abstract of account wages** □ **to make an abstract of the company accounts**

a/c, acc *abbr.* account 账, 账目

ACA *abbr.* Associate of the institute of chartered accountants in England and Wales 英格兰及威尔士特许会计师协会会员

ACAUS *abbr.* Association of Chartered Accountants in the United States 美国特许会计师协会

ACCA *abbr.* Association of Chartered Certified Accountants 特许注册会计师协会会员

accelerate *verb* to make something go faster; to reduce the amount of time before a maturity date 加速, 促进, 使提前到期 ⇨ **accelerated repayment**

accelerated amortization *noun* 1. see accelerated depreciation 加速摊销 2. where payment date of the principal as a debt (such as a mortgage) is accelerated by special agreement. 加速偿还

accelerated depreciation *noun* depreciation at a larger than usual rate because of 1) plant operation at more than normal speed, use, or capacity; 2) a useful or economic life, as mine equipment the physical life of which is in excess of the estimated operating period 加速折旧

acceleration *noun* the speeding up of debt repayment 加速 (还款)

acceleration clause *noun* US a clause in a contract providing for immediate payment of the total balance if there is a breach of contract

加速条款

accept *verb* 1. to take something which is being offered 接受 2. to say 'yes' or to agree to something 认可, 同意 ○ *She accepted the offer of a job in Australia.* ○ *He accepted £2,000 in lieu of notice.* □ **to accept the order**

acceptance *noun* 1. the act of signing a bill of exchange to show that you agree to pay it 承兑, 认付 □ **to present a bill for acceptance** to present a bill for payment by the person who has accepted it 2. a bill which has been accepted 已兑付 3. the act of accepting an offer of new shares for which you have applied 认购新股 □ **to give an offer a conditional acceptance**

acceptance sampling *noun* the process of testing a small sample of a batch to see if the whole batch is good enough to be accepted 验收抽样

acceptance supra protest *noun* the agreement by an individual or company, other than the debtor named in a protested note, to pay the note 拒付外的承兑

acceptor *noun* person or company which signs a bill of exchange, and so undertakes to pay it 承兑人 (或公司)

access *noun* to be able to obtain or reach something 进入, 取得 □ **to have access to something** ○ *He has access to large amounts of venture capital.* ○ *She has access to the company's deposit account.* ■ *verb* to call up (data) which is stored in a computer 调出资料 ○ *She accessed the address file on the computer.* ⇨ **access time** ⇨ **access right**

accidental death benefit *noun* provision for payment of an additional amount in the event of death resulting from an accidental cause or

means 事故死亡抚恤金

accident insurance *noun* insurance which will pay the insured person when an accident takes place 意外保险

accommodate *verb* 1. provide, lodging for 供给 2. grant something to 加惠于 3. change something so that it fits with or is harmony with 使调和、适用 ○ *The bank will accommodate you with a loan.*

accommodation *noun* money lent for a short time 融通, 短期贷款 □ **to reach an accommodation with credit**

accommodation bill *noun* a bill of exchange where the person signing (the "drawee") is helping another company (the "drawer") to raise a loan 融通票据

accommodation bill of lading *noun* a bill of lading issued by a common carrier prior to receipt of the goods for shipment 融通提货单

accommodation endorsement *noun* an endorsement by one person, without consideration, on a note or other credit instrument to which another person is a party, for the purpose of establishing or strengthening the other's credit; as, a corporation's endorsement on the bank loan of a subsidiary 融通背书

accommodation note (or paper) *noun* a note signed by one person as maker, endorser, or acceptor, on behalf of another whose credit standing is weak or nonexistent 融通票据

accommodation purchase *noun* a good or service acquired by an organization for another, or for a customer or employee, usually because of superior purchasing facilities, larger discounts, or other advantages 融通购货

account *noun* 1. a record of financial transactions over a period of time, such as money paid, received, borrowed or owed 账, 账目 ○ *Please send me your account or a detailed or an itemised account.* 2. (in a shop) an arrangement which a customer has to buy goods and pay for them at a later date, usually the end of the month 结账单 □ **to have an account or a charge account or a credit account with Harrods** ○ *Put it on my account or charge it to my account.* ○ *They are one of our largest accounts.* 3. a customer who does a large amount of business with a firm and has an account with it 客户, 户头 ○ *Smith Brothers is one of our largest accounts.* ○ *Our sales people call on their best accounts twice a month.* 4. a period during which shares are traded for credit, and at the end of which the shares bought must be paid for (NOTE: On the London Stock Exchange, there are twenty-four accounts during the year, each running usually for ten working days.) (股票交易所) 赊购期

accountability *noun* the fact of being responsible to someone for something, e.g., the accountability of directors to the shareholders 委托责任

accountability unit *noun* the unit selected as the basis of property accountability 会计责任单位

accountable *adjective* 1. referring to a person who has to explain what has taken place or who is responsible for something (NOTE: you are accountable to someone for something) 有责任的 2. having responsibility or liability for cash or other property held in trust or under some other relationship with another 应

负会计责任

accountable condition *noun* a condition (or event) giving rise to a transaction, and requiring recognition 应记账条件

accountable event *noun* see accountable condition 应记账事项

accountable officer *noun* (government accounting) an authorized certifying, disbursing, or collecting officer (政府会计) 记账官员

accountable person *noun* one charged with accountability 会计责任人员

accountable warrant *noun* an obligation of a governmental body issued in the settlement of debts and payable immediately by the treasurer of the government unit 责任支付命令

account analysis *noun* the process of analyzing an account to determine activity, the size of the balance at given time, the cost of handling transactions on the account, the profit and loss on the account 账户分析

accountancy *noun* 1. the theory and practice of accounting: its responsibilities, standards, conventions, and activities generally 会计学 2. the work of an accountant 会计工作 ○ *They are studying accountancy.* ○ *They are accountancy students.*

accountancy bodies *plural noun* professional institutions and associations for accountants 会计团体

accountant *noun* 1. a person who keeps a company's accounts or deals with an individual person's tax affairs 会计师 ○ *The chief accountant of a manufacturing group.* ○ *The accountant has shown that there is a sharp variance in our labour costs.* 2. an expert in accounting and financial matters

generally 会计专家 3. a person who examines a company's accounts 审计员 ⇨ **certified accountant** ⇨ **certified public accountant** ⇨ **cost accountant** ⇨ **management accountant**

Accountants International Study Group *noun* a body of professional accounting bodies from the United States, Canada, and the United Kingdom that was established in 1966 to research accounting practices in the three member countries. After publishing 20 reports, it was disbanded in 1977 with the foundation of the International Federation of Accountants 国际会计师研究组织

accountant in charge *noun* an auditor who supervises the field work of an audit engagement; allots duties to assistants, reviews their findings, and drafts reports; often limited to situations where one of several accountants assigned to an engagement is given top responsibility 主任会计师

accountants' opinion *noun* a report of the audit of a company's books, carried out by a certified public accountant (NOTE: The US term is **audit opinion**) 审计报告

accountants' report *noun* in the United Kingdom, a report written by accountants that is required by the London Stock Exchange to be included in the prospectus of a company seeking a listing on the Exchange 会计报告

accountant's responsibility *noun* the moral obligation assumed by a public accountant as a member of a profession, it connotes a conduct conforming to professional, community, or individual standards of propriety as opposed to those the

nonobservance of which might justify or lead to legal action. 会计师责任

account balance *noun* the difference between the debit and credit sides of an account 账户余额 ⇨ **account balance of assets**

account code *noun* a number assigned to a particular account in a numerical accounting system, e.g., a chart of accounts 账户编号

account current *noun* the formal, periodic transcript of such an account, sent by one person to another, consignor for sales, less agreed costs and commissions 往来账户

account day *noun* or settlement day: day on which shares which have been bought must be paid for 结算日

account end *noun* the end of an accounting period 会计期末

account executive *noun* 1. an employee who looks after customers or who is the link between customers and the company 业务员, 营业员 2. an employee of an organisation such as a bank, public relations firm or advertising agency who is responsible for looking after particular clients and handling their business with the organization 中间执行人, 中间决策人

account form *noun* a balance sheet laid out in horizontal form. It is the opposite of "report" or "vertical" form 账户式

accounting *noun* 1. the work of recording money paid, received, borrowed or owed 会计核算 ⇨ **accounting methods** ⇨ **accounting procedures** ⇨ **an accounting machine** 2. accountancy, the work of an accountant as a course of study 会计工作, 会计学

accounting bases *plural noun* the possible

ways in which accounting concepts may be applied to financial transactions, e.g., the methods used to depreciate assets, how intangible assets or work in progress are dealt with 会计基础

accounting classification *noun* uniform system of accounts prescribed by some authority such as a governmental agency or recommended by a trade association or other authoritative group 会计账户分类, 账户分类

accounting concept *noun* a general assumption on which accounts are prepared. The main concepts are: that the business is a going concern, that revenue and costs are noted when they are incurred and noted when cash is received or paid, that the present accounts are drawn up following the same principles as the previous accounts, that the revenue or costs are only recorded if it is certain that they will be incurred 会计假设

accounting control *noun* an accounting procedure designed to maintain continuous internal quantitative controls over business transactions 会计控制

accounting conventions *plural noun* the fundamental assumptions that govern the practice of accounting, e.g., consistency and prudence. Also called **accounting concepts**. 会计惯例 ⇨ **conceptual framework**

accounting cycle *noun* steps in the processing of business transactions during the accounting year 会计循环

accounting date *noun* the date on which an accounting period ends, usually 31st December for annual accounts but it can in fact be any date 资产负债表日

accounting entity *noun* the unit for which

financial statements and accounting records are prepared, e.g., a limited company or a partnership ⇨ **reporting entity** 会计主体

accounting equation *noun* the basic formula that underpins double-entry bookkeeping. It can be expressed most simply as “assets + expenses = liabilities + capital + revenue” where the debit amounts to the left of the equals sign must be equivalent to the credit amounts to the right. Also called **balance sheet equation** 会计恒等式

accounting event *noun* a transaction recorded in a business's books of account 会计事项

accounting fees *plural noun* fees paid to an accountant for preparing accounts, which are deductible against tax 会计费用

accounting identity *noun* the identity of the debit and credit elements of a transaction expressed in terms of double-entry book-keeping 双栏记账法

accounting manual *noun* a handbook or set of instructions that set out all procedures and responsibilities of those engaged in an entity's accounting systems 会计手册

accounting period *noun* a period of time at the end of which the firm's accounts are made up 会计期间

accounting policies *plural noun* the accounting bases used by a company when preparing its financial statements 会计政策

accounting principles *plural noun* the body of doctrine associated with accounting, serving as an explanation of current practices and as a guide in the selection of conventions and procedures. 会计原则

Account Principles Board *noun* the US body which issued Opinions that formed much of

US Generally Accepted Accounting Principles up to 1973 when the Financial Accounting Standards Board (FASB) took over that role.

Abbreviation **APB** (美)会计准则委员会

accounting procedure *noun* an accounting method developed by an individual or organisation to deal with routine accounting tasks 会计程序

accounting practice *noun* 1. the professional work of a public account 会计工作, 会计实践 2. the customs and predilections of accountants as expressed in their everyday activities 会计实务, 会计惯例

account rate of return *noun* a method of valuing shares in a company where the company's estimated future profits are divided by the rate of return required by investors. Abbreviation **ARR** 会计收益率

accounting records *plural noun* the formal journals and ledgers, and the vouchers, invoices, correspondence, contracts, and other sources or support for such records 会计记录

accounting reference date *noun* the last day of a company's accounting reference period 会计参照日

accounting reference period *noun* 1. the period for which a company makes up its accounts. In most, but not all, cases, the period is 12 months 会计期间 2. the period for which corporation tax is calculated 会计参照期

accounting software *noun* programs used to enter and process accounts information on an office computer 财会软件

accounting standard *noun* an authoritative statement of how particular types of transaction and other events should be reflected in financial statements. Compliance

with accounting standards will normally be necessary for financial statements to give a true and fair view 会计准则

accounting standards *plural noun* rules of accounting practice recommended by the Accounting Standards Board (or FASB in the USA) 会计准则

accounting standards board *noun* a committee set up by British accounting institutions to monitor methods used in accounting. Abbreviation **ASB** 会计准则委员会

Accounting Standards Committee *noun* a UK accounting standards issuing body whose functions were taken over by the ASB in 1990. Abbreviation **ASC** 会计准则委员会

accounting system *noun* the principles, methods and procedures relating to the incurrence, classification, recording, and reporting of the transaction of an organization 会计制度, 会计系统

accounting technician *noun* a person who assists in the preparation of accounts but who is not a fully qualified accountant 助理会计

accounting transaction *noun* a bookkeeping entry reflecting the periodic adjustment of a prepaid expense, an accrual of a revenue recording of a liability, a provision for depreciation, an allocation of costs, and the like 会计事项

accounting unit *noun* a business enterprise or other economic unit, or any subdivision thereof for which a system of accounts is maintained; see accounting entity 会计单位, 会计主体

accounting valuation *noun* any amount other than money outlay employed as a basis of

accounting; as a market value higher than cost in the case of an investment-company portfolio 会计计价, 会计估计

accounts department *noun* a department in a company which deals with money paid, received, borrowed or owed 会计部门

accounts in trust *noun* an account opened by an individual to be held in trust and maintained for the benefit of another 信托账户

accounts manager *noun* the manager of an accounts department 会计部主任

accounts payable *noun* money owed by a company 应付账款

accounts receivable *noun* money owed to a company. Abbreviation **AR** 应收账款

accounts receivable discounted *noun* an account receivable that has been assigned or sold with recourse; until paid by the debtor, the amount of the account is a contingent liability of the seller 应收账款贴现

account sales *plural noun* an interim or final statement rendered by a consignee or sales agent showing particulars of sales of goods consigned, expenses incurred, commissions, and the balance, if any, due the consignor; an account current 承销账, 一种往来账

account stated *noun* the balance of which, as determined by the creditor, has been accepted as correct, sometimes implicitly by the debtor 认可账目

accrete *verb* to have something added to it, especially of a fund to have interest added to it 增值, 价值递增

accretion *noun* increase in economic worth from any cause 经济价值

accrual *noun* 1. the act of noting financial transactions when they take place, and not

when payment is made 应计未付 2. a gradual increase by addition 增值的

accrual basis of accounting *noun* the method of accounting whereby revenues and expenses are identified within specific periods of time, such as a month or year, and are recorded as incurred, along with acquired assets, without regard to the date of receipt or payment of cash; distinguished from cash basis 会计的权责发生制

accruals concept *noun* the concept that accounts are prepared with financial transactions accrued. Revenue and costs are both reported during the accounting period to which they refer 权责发生制概念

accrual costing *noun* the expensing of goods and services as they are applied or consumed 应计成本计算

accrual date *noun* the date through which an accrual extends 应计日期

accrue *verb* 1. to record a financial transaction in accounts when it takes place, and not when payment is made or received 权责发生制记账 2. to increase and be due for payment at a later date 累积增长 ○ *Accrued interest is added quarterly.*

accrued asset *noun* the amount of interest, commission, services rendered to others, or other item of revenue neither received nor past due but earned 应计资产

accrued depreciation *noun* 1. the total depreciation suffered by an asset or asset group, based on customary or fairly determined rates or estimates of useful life 应计折旧 2. the amount appearing in an accumulated-depreciation account 累计折旧 账户中所列示的金额

accrued dividend *noun* a dividend earned since the last dividend was paid 应计股利

accrued-expenditures basis *noun* a basis of analysis, statement preparation, or reporting characterized by setting forth of goods received and services performed, and exemplified in a funds-flow statement 应计支出制

accrued expense *noun* an expense that has been incurred within a given accounting period but not yet paid 应计费用

accrued income *noun* revenue entered in accounts, although payment has not yet been received 应计收入

accrued interest *noun* interest which has been earned by an interest bearing investment 应计利息 ○ *Accrued interest is added quarterly.*

accrued liabilities *plural noun* liabilities which are recorded, although payment has not yet been made (such as rent, rates, etc) 应计负债

accrued revenue *noun* same as accrued income 应计收益

accumulate *verb* to grow in quantity by being added to, or to get more of something over a period of time 积累 ○ *We allow dividends to accumulate in the fund.*

accumulated depreciation *noun* total amount by which an asset has been depreciated since it was purchased 累计折旧

accumulated earnings tax *noun* US a tax on earnings above a specified limit which are unjustifiably retained in a business to avoid paying higher personal income tax 累积收益税

accumulated income *noun* net income retained and not paid out in dividends or

dissipated by subsequent losses; earned surplus or retained earnings 累积收益

accumulated profit *noun* profit which is not paid as dividend but is taken over into the accounts of the following year 累计利润 ○ *Until 2006, our company's accumulated profit is \$50,000.*

accumulated reserves *plural noun* reserves which a company has put aside over a period of years 累计储备, 公积金

accumulation *noun* 1. growing larger by adding (as by adding interest or dividends to capital) 累积, 积累, 积蓄 2. the act of compounding 本金之复利增加

accumulation factor *noun* the formula $(1+r)^n$ applied to a principal amount bearing interest at r rate for the purpose of determining its total amount at the end of n periods 复利系数

accumulation schedule *noun* a table in which computations are provided for the period for the periodic write-up until maturity of the discount relating to an investment or obligation 累积表, 折价累积表

accuracy *noun* the effectiveness of a statement, account, set of accounts, or document, such as a voucher, in portraying facts or opinions, the degree of accuracy is measured by the relative correspondence of a statement, account, or document to the facts 正确性, 准确性

achieve *verb* to succeed in doing something or to do something successfully 完成, 达到, 实现 ○ *The company has achieved great success in the Far East.*

acid test *noun* an accounting ratio used to measure an organisation's liquidity. It is calculated by taking the business's current

assets, minus its stocks, divided by its current liabilities. The higher the ratio, the better: a low ratio is usually a sign that a company is overstretched 酸性测试

acid test ratio *noun* ratio of liquid assets (that is, current assets less stocks, but including debtors) to current liabilities, giving an indication of a company's solvency 酸性测试比率: 流动资产减去存货(但包括债权)除去流动负债总额,其目的是以此比率反映公司的偿还能力

acquire *verb* to buy 买, 收购 □ **to acquire a company** ○ *We have acquired a new office building in the centre of town.*

acquirer *noun* a person or company which buys something 买家

acquired surplus *noun* the excess over investment cost of dividends received by a parent or holding company from a subsidiary's earnings before consolidation 取得盈余, 受盘盈余

acquisition *noun* 1. something bought 买的東西 ○ *The chocolate factory is our latest acquisition.* 2. the takeover of a company. The results and cash flows of the acquired company are brought into the group accounts only from the date of acquisition: the figures for the previous period for the reporting entity should not be adjusted. The difference between the fair value of the net identifiable assets acquired and the fair value of the purchase consideration is goodwill 收购、并购公司 3. the act of getting or buying something 获得或购买能力

acquisition accounting *noun* a full consolidation, where the assets of a subsidiary company which has been purchased are

included in the parent company's balance sheet, and the premium paid for the goodwill is written off against the year's earnings 并购会计

acquisition adjustment *noun* an account in which the difference between the cost of utility plant to the owning utility and original cost to any preceding owner who first dedicated it to public use is recorded 取得额调整数

acquisition cost *noun* the outlay required as goods or services are purchased 并购成本, 购置成本

acquisition excess *noun* the excess of the price paid for a business as a whole over its book value, or over the computed or agreed value of all tangible net assets purchased 并购盈余

across-the-board *adjective* applying to everything or everyone 全面的, 一致的 □ **an across-the-board price decrease**

across-the-board tariff increase *noun* increase in duty which applies to a whole range of items 全面提高关税

act *noun* law passed by a parliament which must be obeyed by the people 条例, 法令, 法案 □ **Companies Act** □ **Finance Act** □ **Finance Services Act** ■ *verb* 1. to work 充当, 充任 □ **to act as an agent for an American company** □ **to act as insolvency practitioner** 2. to do something 采取行动 ○ *The board will have to act quickly if the company's losses are going to be reduced.*

act of God *noun* something you do not expect to happen, and which cannot be avoided; acts of God are not usually covered by insurance policies 不可抗力

active *adjective* busy; involving many transactions or activities 积极的, 繁忙的 ○ *Oil shares are very active.* ○ *Business is active.*

active account *noun* an account, such as a bank account or investment account, which is used to deposit and withdraw money frequently 活动账户

active partner the partner who works in the company 任联合伙人

activity *noun* the whole work carried on by any organization or individual. 活动, 作业
 ⇨ a low level of business activity ⇨ **monthly**

activity report ⇨ **ordinary activity**

activity account *noun* an income or expense account containing transactions over which an activity supervisor assumes responsibility and maintains control 作业账户

activity accounting *noun* a form of management accounting: the classification and operation of activity accounts with the object of aiding in the process of conforming organizational performance to plan; accounting by functions 作业会计

activity-based budgeting *noun* the allocation of resources to individual activities. Activity based budgeting involves determining which activities incur costs within an organisation, establishing the relationships between them, and then deciding how much of the total budget should be allocated to each activity. Abbreviation **ABB** 以作业为基础的预算编制法

activity-based management *noun* a system of management that uses activity-based cost information for a variety of purposes including cost reduction, cost modelling, and customer

profitability analysis. Abbreviation **ABM** 以作业为基础的管理

activity chart *noun* a plan showing work which has been done, made so that it can be compared to a previous plan showing how much work should be done 进展业务图

activity cost pool *noun* a grouping of all cost elements associated with an activity 作业成本

activity driver analysis *noun* the identification and evaluation of the activity drivers used to trace the cost of activities to cost objects. It may also involve selecting activity drivers with potential to contribute to the cost management function with particular reference to cost reduction 作业动因分析

actual *adjective* real or correct 实际的, 真实的 ○ *What is the actual cost of one unit?* ○ *The actual figures for directors' expenses are not shown to the shareholders.*

actual cash value *noun* the amount of money, less depreciation, that it would cost to replace something damaged beyond repair with a comparable item 现值价格

actual cost *noun* cost based on completed rather than estimated transactions 实际成本
 ○ *The actual cost of product A is lower than B.*

actual price *noun* a price for a commodity which is for immediate delivery 实际价格

actuals *plural noun* real figures based on what has really happened, not what might happen in the future 实际数字 ○ *These figures are the actuals for 1990.*

actuarial *adjective* calculated by an actuary 精算的 ○ *The premiums are worked out according to actuarial calculations.*

actuarial assumptions *plural noun* estimated

of future experience with respect to the rates of mortality, disability, turnover, ages at retirement, rate of investment and salary trends 保险计算假定

actuarial basis *noun* a basis compatible with principles followed by actuaries 保险计算依据

actuarial method *noun* way of calculating the value of an asset which is paid for in installments being partly capital and partly interest charges on the credit 精算方法

actuarial tables *plural noun* lists showing how long people are likely to live, used to calculate life assurance premiums and annuities 保险公司精算项目表

actuarial valuation *noun* a mathematical determination of the financial condition of a retirement plan 保险计算评价

actuary *noun* a person employed by an insurance company or other organization to calculate the risk involved in an insurance, and therefore the premiums payable by people taking out insurance 精算员 ⇨ **consulting actuary**

add *verb* to put figures together to make a total 加 ○ *If you add the interest to the capital you will get quite a large sum.* ○ *Interest is added monthly.*

added-value tax *noun* a percentage tax on the value added of a commodity or services as each constituent state of its production and distribution is completed 增值税

addition *noun* 1. number added to the augend in an addition 加数 2. arithmetical operation of putting numbers together to make a sum 加法 3. as relating to fixed assets: see capital expenditure 增建支出, 扩建支出

additional *adjective* extra which is added 附加的, 追加的 ⇨ **additional costs** ⇨ **additional charges** ⇨ **additional clauses to a contract**

additional paid-in capital *noun* contributions of stockholders credited to accounts other than capital stock 溢缴资本, 附缴资本

additional personal allowance *noun* a tax allowance which can be claimed by a single person who has a child of school age living with them, formerly called the "singleparent allowance" 追加的个人补贴

additional premium *noun* a payment made to cover extra items in an existing insurance 附加保险费

AVCs *abbr.* additional voluntary contributions: extra money paid by an individual into a company pension scheme to improve the benefits he will receive on retirement 自愿追加养老金

address *noun* 1. details of number, street and town where an office is or a person lives 地址 ⇨ **accommodation address** ⇨ **cable address**

2. number allowing a central processing unit to reference a location in a storage medium 贮存器号码 ■ *verb* to write the details of an address on an envelope, etc. 写通讯地址 ○ *Please address your enquires to the manager.*

addressee *noun* a person to whom a letter or package is addressed 收件人

address list *noun* list of addresses 地址目录 ○ *We keep an address list of two thousand ones in Europe.*

add up *verb* to put several figures together to make a total 总计, 合计 ○ *He made a mistake in adding up the column of figures.*

add up to *verb* to make a total of 合计 ○ *The*